

# Revisions to the Proposed Internal Control Procedures dated April 15, 2004

ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Slots #2	<p>If promotional payouts are to be deducted from slot revenue, the multi-part payout form/documentation includes the following information:...</p> <p>f. Signatures of at least two employees verifying and witnessing the promotional payout.</p>	<p><del>If promotional payouts are to be deducted from slot revenue, the multi-part payout form/documentation includes the following information:...</del></p> <p><b><u>Promotional payouts that are to be either deducted from slot gross gaming revenue, or are greater than or equal to \$100 and not deducted from gross gaming revenue, are documented on a the multi-part payout form/documentation that</u></b></p> <p>f. Signature(s) of at least <b><u>two the following number of</u></b> employees verifying, <b><u>authorizing, completing</u></b> and witnessing the promotional payout.</p> <p><b><u>1) Two employee signatures for all payouts of more than \$10 that are deducted from gross gaming revenue; or</u></b></p> <p><b><u>2) One employee signature for payouts of \$10 or less that are deducted from gross gaming revenue; or</u></b></p> <p><b><u>3) One employee signature for payouts of \$100 or more that are not deducted from gross gaming revenue.</u></b></p>	<p>To allow for only one employee to sign for a promotional payout of \$10 or less that is deducted from revenue and of \$100 or more that is not deducted from gaming revenue, and to eliminate the requirement that promotional payouts be documented on a multi-part form. Promotional payouts that are less than \$100 and not deducted from gaming revenue do not require any specific documentation or signatures, although sufficient documentation to support bank accountability must be created when the payout is made (Cage and Credit ICP #2).</p>

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Slots #4	<p>When a sequentially-numbered payout form is voided, the following steps are performed:</p> <ol style="list-style-type: none"> <li>Preparer clearly marks "void" across the face of at least two copies of the form.</li> <li>Preparer and another employee sign across the face of at least two copies of the form.</li> <li>All copies of the form are submitted to the accounting department for retention and accountability.</li> </ol>	<p>When a sequentially-numbered payout form is voided <b><u>before it is issued</u></b>, the following steps are performed:</p> <ol style="list-style-type: none"> <li>Preparer clearly marks "void" across the face of <del>at least two</del> <b><u>all</u></b> copies of the form.</li> <li><del>Preparer and another employee sign</del> <b><u>Preparer and another employee sign</u></b> across the face of <del>at least two</del> <b><u>all</u></b> copies of the form.</li> <li>All copies of the form are submitted to the accounting department for retention and accountability.</li> </ol> <p style="text-align: center;"><b>AND</b></p> <p><b><u>When a sequentially-numbered payout form is voided after it has been issued, the following steps are performed:</u></b></p> <ol style="list-style-type: none"> <li><b><u>Preparer clearly marks "void" across the face of all non-restricted copies of the form.</u></b></li> <li><b><u>Preparer and another employee sign across the face of all non-restricted copies of the form.</u></b></li> <li><b><u>All copies of the form are submitted to the accounting department for retention and accountability.</u></b></li> </ol>	To allow for one person to properly void a payout form prior to its issuance.

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Slots #64	...If a weigh scale interface is used, corrections to coin count data are made during the count process by correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the slot machine number, the error, the correction and the count team members attesting to the propriety of the correction.	<p>...If a weigh scale interface is used, corrections to coin count data are made during the count process by <u>using one of the following methods:</u></p> <p><b>a. <u>Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system prior to the generation of related slot reports.</u></b></p> <p><b>b. <u>During the count process,</u></b> correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the slot machine number, the error, the correction and the count team members attesting to the propriety of the correction.</p>	To clarify that either of the two methods listed may be used to correct an error with the count data when a weigh scale interface is used.

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Slots #60  <b>and</b>  Slots #61	<p><i>Unsecured Coin Room</i></p> <p>If unsecured coin and/or tokens is present in the count room, then the next two procedures apply:</p> <p>At the commencement of the coin count the following requirements are met...</p> <p>Upon completion of the wrap of the coin drop, the following requirements are met...</p>	ICPs deleted.	These ICPs were deleted so that unsecured coin, tokens, chips or cash will not be allowed in a count room. If a situation exists at a location where compliance with this requirement is not possible and/or practical, the waiver process will be utilized to allow for alternative procedures to be used at that location.
Slots #106  <b>and</b>  Table Games #42	N/A	<b><u>Note: If the same count team members complete a count for one revenue center and then immediately complete a count for a second revenue center, the currency counter test would only need to be completed at the beginning of the first count.</u></b>	To clarify that if one currency counter device is used for two different revenue areas and the second count occurs immediately after the first count, one test will suffice.
Slots #109	The dollar amount of the currency drop from each machine and in total for each denomination is recorded in ink or other permanent form of recordation on a slot count document. If a currency counter interface is used, the currency drop figures are transferred via direct line or computer storage media.	The dollar amount of the currency drop from each machine and in total for each denomination <b><u>of slot machine on the floor</u></b> is recorded in ink or other permanent form of recordation on a slot count document. If a currency counter interface is used, the currency drop figures are transferred via direct line or computer storage media.	To clarify that the required denomination totals are for each type of machine on the floor (i.e., all nickel machines, all multi-denomination machines, etc.) and not for each denomination of currency counted (i.e., all five dollar bills, all twenty dollar bills, etc.).

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Slots #112	...If a currency counter interface is used, corrections to currency acceptor count data are made during the count process by correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the slot machine number, the error, the correction and the count team members attesting to the propriety of the correction	<p>...If a currency counter interface is used, corrections to count data are made during the count process by <b><u>using one of the following methods:</u></b></p> <p><b><u>a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system prior to the generation of related slot reports.</u></b></p> <p><b><u>b. During the count process,</u></b> correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the slot machine number, the error, the correction and the count team members attesting to the propriety of the correction.</p>	To clarify that either of the two methods listed may be used to correct an error with the count data when a currency counter interface is used.
Slots #124	...A separate report is maintained indicating the date, time, machine number, reason for access, and signature or electronic signature of employees signing out/in the currency acceptor drop box contents key...	...A <del>separate</del> report is maintained indicating the date, time, machine number, reason for access, and signature or electronic signature of employees signing out/in the currency acceptor drop box contents key...	Remove the word separate to clarify that only one report is required.

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Slots #129	The issuance of wagering instruments, other than through actual slot machine play or through the purchase of wagering instruments by the patron at a cashier's station, must be sufficiently documented and authorized by management personnel independent of the slot department. Alternatively, slot supervisory employees may authorize the issuance of the wagering instruments if sufficient documentation is generated and employees independent of the slot department on a quarterly basis randomly verify the issuance.	The issuance of wagering instruments, other than through actual slot machine play or through the purchase of wagering instruments by the patron at a cashier's station, <del>must be sufficiently documented and authorized by management personnel independent of the slot department. Alternatively, slot supervisory employees may authorize the issuance of the wagering instruments if sufficient documentation is generated and employees independent of the slot department on a quarterly basis randomly verify the issuance</del> <b>is prohibited.</b>	To prohibit this procedure at all Group II locations.
Slots	N/A	<b><u>At least quarterly, accounting/auditing personnel review the personnel access listing of all computerized systems for appropriate functions an employee can perform.</u></b>	To require someone outside of the slot department to periodically review the access listing and ensure employees do not have incompatible functions in the system.
Table Games #28	Promotional payouts that are greater than \$10 are documented to include the following:...  d. Signatures of two employees verifying, authorizing, and completing the promotional payout.	Promotional payouts that are greater than <del>\$40</del> <b>\$100</b> are documented to include the following:...  d. Signatures of <del>two</del> <b>one</b> employees verifying, authorizing, and completing the promotional payout.	To allow for only one employee to sign for a promotional payout of \$100 or more that is not deducted from gaming revenue. Promotional payouts that are less than \$100 and not deducted from gaming revenue do not require any specific documentation or signatures, although sufficient documentation to support bank accountability must be created when the payout is made (Cage and Credit ICP #2).

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Table Games #25	If a fill/credit slip is voided, the cashier clearly marks void across the face of the original and first copy, the cashier and one other employee sign both the original and first copy, adjacent to the void indication, and submits them to the accounting department for retention and accountability.	<p>If a fill/credit slip is voided <b><u>before it is issued</u></b>, the cashier clearly marks void across <del>the face of the original and first copy</del> <b><u>all copies</u></b>, the <del>cashier and one other employee signs both the original and first copy,</del> <b><u>all copies</u></b> adjacent to the void indication, and submits them to the accounting department for retention and accountability.</p> <p style="text-align: center;"><b>AND</b></p> <p><b><u>If a fill/credit slip is voided after it is issued, the cashier clearly marks void across the face of the original and first copy, the cashier and one other employee sign both the original and first copy, adjacent to the void indication, and submits them to the accounting department for retention and accountability.</u></b></p>	To allow for one person to properly void a payout form prior to its issuance. To accomplish this, Table Games ICP #25 has been split into two separate ICPs.
Table Games #54	...If a currency counter interface is used, corrections to table games count data are made during the count process by correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.	<p>...If a currency counter interface is used, corrections to count data are made during the count process by <b><u>using one of the following methods:</u></b></p> <p><b><u>a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system</u></b></p>	To clarify that either of the two methods listed may be used to correct an error with the count data when a currency counter interface is used.

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		<p><u>prior to the generation of related table games reports.</u></p> <p><b>b. During the count process.</b> correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.</p>	
Table Games #66  <b>and</b>  Card Games #33	...A separate report is maintained indicating the date, time, table game number, reason for access, and signature or electronic signature of employees signing out/in the table game drop box contents key...	...A <del>separate</del> report is maintained indicating the date, time, table game number, reason for access, and signature or electronic signature of employees signing out/in the table game drop box contents key...	Remove the word separate to clarify that only one report is required.
Card Games #14	Immediately prior to the count at least two count team members verify the accuracy of the currency counter with previously counted currency for each denomination actually counted by the currency counter to ensure the counter is functioning properly. The test results are recorded on the card games count documentation.	Immediately prior to the count at least two count team members verify the accuracy of the currency counter <b>and coin counter, if used,</b> with previously counted currency or coin for each denomination actually counted by the counter to ensure the counter is functioning properly. The test results are recorded on the card games count documentation.	To clarify that if a coin counter is used during the card games count, this device must also be tested by the count team members.



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Card Games #14	N/A	<b><u>Note: If the same count team members complete a count for one revenue center and then immediately complete a count for a second revenue center, the currency counter and/or coin counter test would only need to be completed at the beginning of the first count.</u></b>	To clarify that if one currency counter or coin counter device is used for two different revenue areas and the second count occurs immediately after the first count, one test will suffice.
Card Games #16	Unannounced currency counter and currency counter interface (if applicable) tests are performed by someone who is independent of the count team at least on a quarterly basis, independent of the normal count process. All denominations of currency counted by the currency counter must be tested...	Unannounced currency counter, <b><u>coin counter</u></b> and currency counter interface (if applicable) tests are performed by someone who is independent of the count team at least on a quarterly basis, independent of the normal count process. All denominations of currency counted by the currency counter and coin counted by the coin counter must be tested...	To clarify that if a coin counter is used during the card games count, this device must also be tested by someone who is independent of the count team on at least a quarterly basis.
Card Games #21	...If a currency counter interface is used, corrections to card games count data are made during the count process by correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.	...If a currency counter interface is used, corrections to card games count data are made during the count process by <b><u>using one of the following methods:</u></b>  <b><u>a. Crossing out the error on the document, entering the correct figure, and then obtaining the initials of at least two count team members who verified the change. If this procedure is used, an employee independent of the count team enters the correct figure into the computer system prior to the generation of related card games reports.</u></b>	To clarify that either of the two methods listed may be used to correct an error with the count data when a currency counter interface is used.

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		<b>b. <u>During the count process</u></b> , correcting the error in the computer system and entering the passwords of at least two count team members. If this procedure is used, an exception report is generated by the computer system identifying the table number, the error, the correction and the count team members attesting to the propriety of the correction.	
Card Games #30	Card game drop box release keys are maintained by a department independent of the pit department.	Card game drop box release keys are maintained by a department independent of the <del>pit department</del> <b><u>card games</u></b> department.	To clarify that the release keys are maintained by a department independent of the card games department (which could be the pit department, if separate from the card games department).
Card Games #44	Payouts for promotional progressive pots, pools and any other promotion are documented to include the following:  d. Signature of two employees verifying, authorizing, and completing the promotional payout.	Payouts for promotional progressive pots, pools and any other promotion <b><u>for an amount greater than or equal to \$100</u></b> are documented to include the following:  d. Signature of <del>two</del> <b><u>one</u></b> employees verifying, authorizing, and completing the promotional payout.	To allow for only one employee to sign for a promotional payout of \$100 or more that is not deducted from gaming revenue. Promotional payouts that are less than \$100 and not deducted from gaming revenue do not require any specific documentation or signatures, although sufficient documentation to support bank accountability must be created when the payout is made (Cage and Credit ICP #2).

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Cage and Credit #5a	<p>The contents of bagged coin are verified by an individual independent of the person who created the bagged coin as follows:</p> <p>a. On at least a weekly basis, a sample of bagged coin in each applicable area is weighed or counted and compared to the dollar amount indicated on the bag.</p>	<p>The contents of bagged coin are verified by an individual independent of the person who created the bagged coin as follows:</p> <p>a. On at least a <del>weekly</del> <b><u>monthly</u></b> basis, a sample of bagged coin in each applicable area is weighed or counted and compared to the dollar amount indicated on the bag. <b><u>Adequate documentation evidencing the performance of this procedure as well as the results is created and maintained.</u></b></p>	To reduce the frequency that this procedure must be performed from at least once a week to at least once a month, and to clarify that the performance and results of this procedure must be documented.
Bingo #13	An individual independent of the seller performs the following for each seller at the end of each session:...	An individual independent of the seller performs the following for each seller at the end of each <del>session</del> <b><u>day</u></b> :...	To reduce the frequency of the requirement from once per session to once per day.
Computerized Keno #31	Keys to sensitive computer hardware in the keno area are maintained by an employee independent of the keno function.	<del>All keys, including duplicates,</del> to sensitive computer hardware in the keno area are maintained by <b><u>a department or</u></b> an employee independent of the keno function.	Combine the two original keno key control ICPs into one ICP.
Computerized Keno #33	Duplicate keys to the above areas are maintained by an employee who is independent of keno department.	ICP deleted.	See explanation above for Keno ICP #31

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Bingo #22  <b>and</b>  Keno #25	<p>Promotional payouts that are deducted from gross gaming revenue are documented to include the following:...</p> <p>d. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout:</p> <ol style="list-style-type: none"> <li>1) Two employee signatures for all payouts of more than \$10; or</li> <li>2) One employee signature for payouts of \$10 or less.</li> </ol>	<p>Promotional payouts that are <u>either</u> deducted from gross gaming revenue, <u>or are greater than or equal to \$100 and not deducted from gross gaming revenue</u>, are documented to include the following:...</p> <p>d. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout:</p> <ol style="list-style-type: none"> <li>1) Two employee signatures for all payouts of more than \$10 <u>that are deducted from gross gaming revenue</u>; or</li> <li>2) One employee signature for payouts of \$10 or less <u>that are deducted from gross gaming revenue</u>; or</li> <li><b>3) One employee signature for payouts of \$100 or more that are not deducted from gross gaming revenue.</b></li> </ol>	<p>To allow for only one employee to sign for a promotional payout of \$100 or more that is not deducted from gaming revenue. Promotional payouts that are less than \$100 and not deducted from gaming revenue do not require any specific documentation or signatures, although sufficient documentation to support bank accountability must be created when the payout is made (Cage and Credit ICP #2).</p>
Computerized Keno #46f	At least quarterly, review personnel access listing for appropriate functions an employee can perform.	At least quarterly, review <u>the computerized system's</u> personnel access listing for appropriate functions an employee can perform.	Clarify what report should be reviewed.
Computerized Keno #57c	All copies of losing keno tickets of less than \$1,500.	All copies of <del>losing</del> <u>winning</u> keno tickets of less than \$1,500.	Replace the word losing with the word winning to correct a typographical error.

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Race and Sports #36d	<p>d. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout:</p> <ol style="list-style-type: none"> <li>Two employee signatures for all payouts of \$100 or more; or</li> <li>One employee signature for payouts of less than \$100 that are deducted from gross gaming revenue.</li> </ol>	<p>d. Signature(s) of the following number of employees verifying, authorizing, and completing the promotional payout:</p> <ol style="list-style-type: none"> <li>Two employee signatures for all payouts of <del>\$100 or more</del> <b><u>than \$10 that are deducted from gross gaming revenue; or</u></b></li> <li>One employee signature for payouts of <del>less than \$100</del> <b><u>\$10 or less</u></b> that are deducted from gross gaming revenue; <b><u>or</u></b></li> <li><b><u>3) One employee signature for payouts of \$100 or more that are not deducted from gross gaming revenue.</u></b></li> </ol>	<p>To allow for only one employee to sign for a promotional payout of \$100 or more that is not deducted from gaming revenue. Promotional payouts that are less than \$100 and not deducted from gaming revenue do not require any specific documentation or signatures, although sufficient documentation to support bank accountability must be created when the payout is made (Cage and Credit ICP #2).</p>
Race and Sports #37	If the promotional cash payout is less than \$100 and is not deducted from gross gaming revenue, documentation is created to support bank accountability.	<b><u>ICP deleted.</u></b>	See explanation above for Race and Sports ICP #36d.
Race and Sports	N/A	<b><u>At least quarterly, accounting/auditing personnel review the computerized system's personnel access listing for appropriate functions an employee can perform.</u></b>	To require someone outside of the race and sports book to periodically review the access listing and ensure employees do not have incompatible functions in the system.

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ICP #	ICP as of 4/15/04	Revised ICP	Reason for Change
Race and Sports #81	Quarterly, an inventory of all sensitive race and sports keys is performed and reconciled to ...	<del>Quarterly</del> <b>Annually</b> , an inventory of all sensitive race and sports keys is performed and reconciled to ...	Change the requirement from quarterly to annually to be consistent with the same requirement in other sections of the ICPs.